

Chapter 13

Accounting for Cash

13-1. General.

This chapter provides policy and procedures to account for disbursements, No Continuing Resolution Authority (CRA), the Prompt Pay Act, foreign currency payments, collections, international balance of payments, adjustments and (See DoD 7000.14-R, DoD Financial Management Regulation, Volume 5 and Chapter 40 for disbursing operations policy and procedures.)

13-2. Professional requirements.

a. Directors of resource management (DRM) and finance and accounting officers and defense accounting officers will assure themselves that accountants have a thorough knowledge of all aspects of disbursing. This includes--

(1) *Disbursing operations* For example, DoD 7000.14-R, DoD Financial Management Regulation, Volume 5 and Chapter 40, this regulation.

(2) *Cash Management initiatives* For example, cash holding authority, agents, travelers checks, credit cards, and U.S. Treasury borrowing costs.

(3) *Cash deposit controls* For example, lock box, controlled forms, and cumulative balance verifications.

(4) *Prompt Payment Act requirements* For example, interest penalties, discounts, early payments, and chargebacks.

(5) *Pay and examination operations* Refer to (AR 37-105, (Finance and Accounting for Installation Civilian Pay Procedures), JSS, JSS-RC, and the related user manuals.

(6) *Accounting operations* All regulations affecting the disbursing processes; automated accounting system user manuals; and Accounts Office/Defense Intermediate Accounts Office (AO/DIAO) and Department of the Army interaction, reporting, and control requirements.

(7) *Disbursing inter-activity between automated systems.* Accounting, logistics, and so forth.

(8) *Special procedures.* Special handling of payments, contingency funds, appropriation limits/sub-heads (for example, .0012, .0017), classified payments, transfer payments, and imprest fund payments.

b. Accountants must understand the following:

(1) The cash management review is the overall process of studying each of the installation's cash flows and cash management processes and mechanisms. The review will identify potential improvements in the installation's cash management practices. The general goals are accelerating the collection process, properly timing disbursements, and minimizing cash balances held outside the U.S. Treasury.

(2) Cash flows are identified as--

(a) Cash disbursements (salary/payroll, vendor payments, benefit entitlements and interest penalties) and their documentation, local transaction volumes (number and dollar value), normal event frequencies, processing procedures, automated system interfaces, and available automated system capabilities to support analysis.

(b) Cash collections (for example, debt collection, overpayments, Government Property Loss or Damage (GPLD), dining facility collections), reimbursements, documentation, local transaction volume (number and dollar value), normal event frequencies, processing procedures, automated system interfaces, and available automated system capabilities to support cash analysis.

(3) Managerial accounting techniques relating to cash budgeting and forecasting (ability to compute cash holding authority requirements and advance billing techniques). Basic knowledge of formulas and methodology of computing the time value of money.

(4) Expenditure Authority (EA) is a responsibility of the accounting function.

(5) Generally accepted accounting principles and standards. This includes analysis and reconciliation requirements. This will ensure the integrity and accuracy of all disbursement and collection transactions that impact on the accountability of the finance and accounting officer/defense accounting officer.

13-3. Responsibilities

Finance and accounting officers and defense accounting officers will ensure--

a. Original disbursement documents are properly stored for current fiscal year plus one.

b. Accounting records are reconciled with disbursing documents and records.

c. Disbursements are proper and cite valid (approved) appropriations. This means: Controls are implemented to preclude making payments citing a closed appropriation or against a "Stop Pay" appropriation. Advise responsible persons that payment charging the funds cited cannot be made. In turn, these responsible persons should request appropriate funding through proper channels which are subject to the limitation prescribed in Chapter 9. In "Stop Pay" appropriations, DFAS-Indianapolis Center, DFAS-IN/AM will release a message when continuation of payment is authorized. Also, advise the paying office of the approved fund cite by official correspondence.

d. The policies and standards for cash and debt management are followed.

e. The policy for "CRA" and "No-CRA" is followed.

f. Verification is made of general ledger account balances with related balances in subsidiary records.

g. The disbursing officer's cash blotter is reported via the SF 1219 (Statement of Accountability) according to DoD 7000.14-R, Volume 5 and/or Chapter 40.

- h.* All collections (cash or checks) received by activities outside the DO are properly collected, safeguarded, and forwarded to the disbursing office.
- i.* Issues regarding late interest payments made are identified and resolved.

13-4. Disbursements

- a.* Disbursements are cash, check, electronic funds transfer (EFT), or interfund payments that liquidate an established obligation, amounts previously collected into a deposit fund account, or provide cash in advance of performance.
- b.* Process disbursements using one of the following three methods:
 - (1) "For self" disbursements made by the disbursing office servicing the accounting activity.
 - (2) Transaction For Others(TFO) disbursements (including cross-disbursements) made by a disbursing office other than the one servicing the accounting activity.
 - (3) An interfund transaction generated by an automated billing system simultaneously collects and disburses and enters both into the sellers' accounts.

13-5. Types of disbursements

- a.* Progress payments are disbursements to contractors for work performed subject to stipulated percentages and related recoupments liquidated upon delivery.
- b.* Advances are payments made prior to constructive delivery of goods or services and are liquidated based on the receipt of the goods or services.
- c.* Partial/final payments are for work performed/delivered and may require obligation adjustments.
- d.* Deposit payments are made from an account established to hold or keep the dollar amounts until the proper disbursement is made.
- e.* Refunds are returns of advances or recoveries of erroneous disbursements from appropriations or fund accounts that are directly related to, and reductions of, previously recorded payments from the accounts.

13-6. No-Continuing Resolution Authority (CRA) disbursements

- a.* Until each Appropriation Act is passed and signed into law, do not make disbursements citing the unapproved appropriations except as listed below or until other guidance is issued:
- b.* Department of the Army provides national security, as required by the U.S. Constitution. If an Appropriation Act has not been passed and signed into law by the President of the United States, and a CRA has not been passed and signed into law, disbursements liquidating prior-year obligations may be made during the No-CRA period. However, do not make disbursements liquidating new obligations incurred after 2400 hours, September, 30 except as provided for in this paragraph. Payments may be

made in support of obligations of the funds as follows:

- (1) All types required to support emergencies involving death and related personal hardship. Included are death gratuities, travel advances and/or allowances for honor guards to funerals, and travel advances and/or allowances to escorts of deceased military personnel.
- (2) Partial payments to the Active U.S. Army, U.S. Army National Guard (ARNG), and U.S. Army Reserve (USAR) recruits to cover initial health and comfort needs.
- (3) Travel advances for all mission-essential travel including advances for personnel in the White House Communication Agency, Ordinance Disposal, and U.S. Army Criminal Investigation Command (USACIDC) Protective Service agents. Authorize advances for USACIDC personnel from the .0015 contingency limit, as well as the .0017 extraordinary military expenses limit (DA Pam 37-100-FY).
- (4) Payments for military personnel dependents; including entitlements, directly related to PCS movement orders (including travel advances and advances of pay); and actions pertaining to recruitment, retention, and transition of military personnel; anniversary payments for enlistment and reenlistment bonuses.
- (5) Do not generate no-check-drawn SF 1080/1081 transactions disbursing funds not provided through Appropriation Act or the CRA.

c. Do not generate interfund bills for requisitioning activities citing other than DBOF funds and other revolving funds beside DBOF.

d. The above guidance does not include military and civilian payrolls for work performed (obligated) after September 30. DFAS-IN will provide separate instructions on payrolls when required. All personnel will continue to report to work unless otherwise instructed. The instructions in this paragraph will remain in effect unless specifically revised or until formal notification is made that either a CRA or the appropriation act has been enacted. In those cases, Office Assistant Secretary Army Financial Management and Comptroller, OASA(FM&C), will provide implementing instructions.

e. Liquidate obligations made during a prior CRA period. Release to field activities including DAOs.

f. To ensure that consistent, up-to-date information is released to field activities, the Office Deputy Assistant Secretary of the Army-Army Budget, ODASA(AB) will issue sequentially numbered messages addressing operations during a No-CRA period.

13-7. Document control procedures

Upon receipt of the accounting copy of disbursement vouchers from the disbursing activity, accounting branch will:

- a.* Ensure that all vouchers comprising the day's business were received by comparing the vouchers

received to the transmittal summary sheets. When a missing voucher or a difference is detected, contact the Disbursing Officer immediately to determine the correct amount or the status of the missing voucher. Prepare the block control ticket according to Chapter 3, when the comparison is complete. (NOTE: Block tickets are not required for interfacing systems.)

b. Receive each day's original money account documents from disbursing. (See Chapter 3 instructions.)

c. Store the original documents in a secured container, vault, caged area, or secured room.

d. Review the original "cash" money account documents and DA Form 5260 (Daily Account-ability Worksheet and Proof of Cash) for accuracy.

e. Accumulate the original money account documents for the entire accounting month.

f. See Chapter 3 for disposition and shipping instructions.

13-8. Prompt payment act (PPA) requirements

Federal agencies must pay their bills on time, pay interest penalties when payments are late, pay additional penalties when interest was not properly paid, and take discounts only when payments are made within the discount period and the discount meets U.S. Treasury cash management objectives. Make payments neither earlier nor later than the due date.

a. *Paying interest.*

(1) Pay interest charges and penalties with the funds allotted to the activity making commercial payments. Charge interest and penalties to the appropriation current at the time the interest and penalty is incurred and cite the applicable base operations U.S. Army Management Structure (AMSCO) codes. However, if other activities are directly responsible for causing the interest and/or penalties, the paying FAO/DAO will charge that activity's operating funds. To facilitate this, each servicing FAO/DAO will obtain a fund citation from each serviced activity at the beginning of the fiscal year. If the FAO/DAO has been unable to obtain a fund cite, the FAO/DAO will charge its funds and bill the serviced activity.

(2) DBOF activities will be charged for interest penalties when it is determined the DBOF activity caused the late payment.

(3) Interest paid on FMS transactions is financed from the FMS case. Specific instructions are included in Chapter 35, regarding obligation authority.

(4) For interest charges on utility bills paid under a state tariff or litigation judgment, charge the same accounting classification that was cited on the obligating document. These charges are outside the scope of PPA.

b. *Accounting/reporting.*

(1) Obligate, accrue, and disburse interest payments using the elements of resource (EORs)

structure in DA Pam 37-100-FY. Report PPA performance in accordance with Chapters 29 and 30.)

(2) At the end of each quarter, report additional management information on the RCS CSCFA-218 report. (See Chapters 29 and 30.) Refer to DA Pam 37-100-FY for data applicable to PPA provisions.

(3) In conjunction with quarterly reporting requirements, exception reports are required if their prompt payment data meets any of the prescribed criteria. See Chapter 30 for reporting requirements.

13-9. Foreign currency payments

a. When making a foreign currency related payment, compute the U.S. dollar equivalent at the current rate of exchange. Compare this to the amount computed on obligating documents at the budget rate. Liquidate the amount previously recorded at the budget rate. If no obligation was previously recorded, simultaneously obligate and liquidate the transaction at the budget rate using the funding appropriation. Charge or credit the difference between the transaction at the budget rate (shown on the obligating document) and the current rate to the centrally managed allotment (CMA) accounting classification shown in DA Pam 37-100-FY. Place this amount on the disbursement document along with the funding appropriation charged.

(1) If the current U.S. Dollar value exceeds the dollar value on the obligating document, charge this difference to the CMA account.

(2) If the U.S. Dollar value shown on the obligating document exceeds the current U.S. Dollar value, credit this difference to the CMA account.

b. Some contractual arrangements provide for paying U.S. Dollars to a contractor based on foreign currency value. In these instances, make the disbursement in U.S. Dollars to the contractor based on a foreign currency budget rate. The contractor then purchases foreign currency for payment of labor or other costs. Based on the existing exchange rate, reimburse or charge the contractor for additional conversion charges or any gain realized. Credit or charge the proper CMA account for the gain or loss when the contracting officer verifies the current rate of the contractor's currency purchase. Maintain an adequate audit trail to the original payment voucher when the CMA account is credited or charged.

c. If the U.S. Dollar equivalency of foreign currency units on hand is lowered or raised by re-evaluation, the disbursing officer's accountability will require adjusting. Also, record a simultaneous collection or reverse collection to the appropriate CMA account (See DA Pam 37-100-FY). Under no circumstances will the disbursing officer holding the foreign currency record a foreign currency gain or loss. The designated HQDA activity is responsible for recognizing any actual gains or losses involved in currency re-evaluation.

13-10. Reporting disbursements

a. *Expenditure reporting* Report disbursements on the RCS CSCFA-302-A (Statement of Accountability), the RCS CSCFA-302-T (Statement of Transaction (SOT)), the RCS Treasury (TREAS)-1061 (Statement of Interfund Transactions), and the RCS CSCFA-304 (Installation Accounting/ Clearance Report). (See Chapter 29.)

b. *Status reporting* Report disbursements processed by the FAO/DAO in the RCS CSCFA-218 (Status of Approved Resources) and the RCS CSCFA-208 and RCS CSCFA-210 (APA Status Reports). (See Chapters 29 and 30.)

13-11. Collections--general

a. Collections are funds received by finance and accounting officers/defense accounting officers or their agents from individuals or organizations, in cash, by voucher deduction, or by billing/ adjustment voucher.

b. Process collections using one of the following three methods:

(1) "For self" collections made by the DO serving the accounting activity.

(2) TFO collections made by a DO other than the one servicing the accounting activity (No check-drawn if possible.)

(3) Interfund collection transactions generated by an automated billing system simultaneously collects the disbursement into the sellers' account.

13-12. Types of collections

a. Appropriation reimbursements are collections which result from the sale of supplies, materials, services or equipment by U.S. Army activities to other U.S. Army activities, other DoD activities, bureaus or agencies of the U.S. Government, individuals, firms, or corporations.

b. Deposit fund collections are for temporary holding with the U.S. Army acting as the banker or agent for others. The responsibility for clearing these accounts may be at DA or DO level (see DA Pam 37-100-FY).

c. Miscellaneous receipts are collected into general fund and appropriation receipt accounts.

d. DFAS-IN Transportation Operations will refund moneys collected for the value of U.S. Government property in transit by carriers, and for associated unearned freight, based on SF 361, (Transportation Discrepancy Report) (TDR), via TFO/TBO process. DFAS-IN Transportation Operations notifies the finance and accounting officer/defense accounting officer that a claim has been filed against a carrier for a specific dollar amount. When notified, the finance and accounting officer/defense accounting officer will establish a refund receivable and process a collection upon receipt of the TBO credit.

13-13. Document control procedures

Upon receipt of the accounting copy of collection vouchers from the disbursing activity, accounting will--

a. Ensure that all vouchers comprising the day's business were received by comparing the vouchers received to the transmittal summary sheets. If a difference is identified, contact the disbursing office to determine the correct amount or the status of any missing vouchers.

b. Prepare the block control ticket in accordance with Chapter 3 when the comparison is complete. (No block tickets required for interfacing systems.)

c. Receive each day's original collection documents from the disbursing office.

d. Store the original documents in accordance with Chapter 3.

e. Review the original "cash" collection documents and DA Form 5260 (Daily Accountability Worksheet and Proof of Cash) for accuracy.

f. Accumulate the original collection documents for the entire accounting period. See Chapter 3 for disposition instructions.

g. Sales officers and others depositing cash collections (including checks) with the cashier will furnish accounting a validated copy of each collection voucher reflecting both the sales or collection voucher number and the collection voucher number assigned by the cashier. Sales officers and others making deposits with the cashier will assign a consecutive sequence of voucher numbers to the collection vouchers. The accounting function will verify, that for each copy of a collection voucher received, that the original was processed into the accounting records.

13-14. Reporting collections

a. *Expenditure reporting* Report collections in the RCS CSCFA-302A, the RCS CSCFA-302T, TREAS 1061 and the RCS CSCFA-304 reports (See Chapter 29.)

b. *Status reporting* Report collections in the RCS CSCFA-112/CSCFA-118 (Status of Reimbursements) and the RCS CSCFA-210 (APA Status Reports). See Chapters 29 and 30.

13-15. International balance of payments (IBOP)

Finance and accounting officers/defense accounting officers are responsible for reporting disbursements/collections related to IBOP transactions.

a. IBOP transactions include payments/collections made to/from--

(1) Foreign governments, residents, corporations, contractors, individuals, banks, and international organizations.

(2) U.S. personnel for pay, per diem, and travel when stationed, employed, or residing abroad or on ships home ported abroad.

(3) U.S. corporations for materials, supplies, and equipment for which title is acquired by the U.S. Government abroad.

(4) U.S. contractors for construction or services performed abroad.

(5) DA or DoD accounts in lieu of payments to, and collections from, a foreign government.

b. The following transactions are not considered IBOP transactions:

(1) Payments to foreign residents for goods produced in the United States, providing title is transferred within the U.S.

(2) Payments to foreign residents for goods produced abroad and imported into the United States, when title is transferred to the U.S. Government after the goods are imported.

(3) Amounts temporarily recorded in the DA Suspense Account (21X6875) or Budget Clearing Account (21F3875) see DA PAM 37-100-FY. Include these amounts only when they are transferred to an appropriation/deposit/receipt account.

c. Transactions to countries or international organizations are identified as follows:

(1) Identify transactions to the country of residence of the payee/remitter or the applicable international organization. If the country of residence cannot be determined or the international organization is not separately listed--

(a) Identify cash payments/collections to the country in which they are disbursed/collected.

(b) Identify check/electronic funds transfer (EFT) payments/collections to the country to/from which check/EFT is sent/received.

(2) The following are exceptions:

(a) For U.S. personnel afloat (home ported abroad) use country in which home ported.

(b) For all U.S. personnel allotments of pay use country to which addressed.

(c) For direct hire foreign nationals use--

1. *Country employed for net pay. (Country of residence, if aboard ship.)*

2. *Country of residence for U.S. Government contribution and all amounts withheld from pay.*

(d) For indirect hire foreign nationals use country to which addressed.

(e) For travel and transportation

1. *For advances, use the country of the member's new duty station. For settlements, use the country in which the greater part of the allowances were earned.*

2. *For temporary duty (TDY), use the country in which the temporary duty was performed. Where temporary duty is performed in several countries and it is not feasible to identify the per diem to each country, identify the payment to the country in which the greater part of the allowance was earned. Consider TDY performed aboard a U.S. ship as U.S. Government duty.*

(f) For construction and services performed abroad other than travel and transportation, use the country in which construction or service is performed.

(g) For materials, supplies (excluding petroleum products), and equipment purchased from a U.S. contractor, use the country where delivered or accepted.

(h) For petroleum products, use the country of source of product. If country of source cannot be determined use country where the U.S. takes possession.

(i) For petroleum not consigned directly to a DA or DoD component, use the country where it is delivered.

d. All contracts over \$25,000 requiring IBOP disbursements to U.S. residents must identify, by category, amounts that will be returned to this country for U.S. end products, services provided in the U.S., and transportation on U.S. flagged carriers. The contract will require these returns to be identified by the contractor on each invoice or by the FAO/DAO based on specified percentages. The FAO/DAO will review all vouchers to assure reasonableness and will report these amounts as returns. Exclude payments made by the contractor to Department of the Army for utilities.

e. IBOP reporting. IBOP transactions are reported on the RCS CSCFA-239 (International Balance of Payments Report). (See Chapters 29 and 30.)

13-16. Adjustments

a. *Detection of errors.* The primary responsibility for detecting errors and initiating adjustments rests with accounting. The procedures for correcting errors depend on when in the cycle the error is detected--

(1) Prior to generation of expenditure reports, either correct the document or prepare new documents. Correct errors, other than appropriation/limit/sub-head, detected prior to expenditure report generation and prior to entering into the accounting system, by changing the voucher.

(2) After submission of expenditure reports, make all corrections to appropriation/limit/sub-head by SF 1081 (Voucher and Schedule of Withdrawals and Credits). See Figures 13-1 and 13-2 for SF 1081 preparation instructions.

(3) After entry into the accounting system, correct all errors by SF 1081. Enter those SFs 1081 not affecting appropriation/limitation directly into the accounting system.

b. *Processing adjustments for expired accounts.*

(1) Use the valid accounting classification for adjustments involving accounting classifications that have expired but not closed.

(2) When an adjustment affects the accounts of two installations, process the charge or credit to the other installation's funds as a "TFO." Attach a copy of the voucher (with supporting documentation) or other document from which the appropriate fiscal station to be charged or credited was determined.

(3) Process adjustments involving appropriations or funds of two or more military departments, including cross-disbursing and other arrangements for cross servicing, in the same manner as adjustments between U.S. Army appropriations.

(4) The initiator will furnish a copy to the finance and accounting officer who processed the adjusted transaction for filing with the retained copy of the voucher involved.

(5) Individual disbursement adjustments in excess of \$100,000 to expired year centrally managed allotment transactions require additional monthly reporting. Report such adjustments to DFAS-IN according to the RCS CSCFA-218 reporting requirements in Chapters 29 and 30.

c. Processing disbursements adjustments for closed accounts. Use a SF 1081 to process adjustment transactions for closed accounts. Report these adjustments in the expenditure reports for the accounting period when corrected in the base level accounting records. Retain on file an audit trail of all adjustments processed involving closed accounts. The file should include, at a minimum, all vouchers, correspondence, and supporting documentation related to the transaction. If it is a closed account, process collections into the Treasury Miscellaneous Receipts Account (21R3200) or the appropriate unexpired account.

(1) If the closed account's disbursements are to be reduced, charge a current appropriation account or, if the offset is to another closed account, the unexpired account available for the same general purpose subject to the unexpended balance and one percent limitations (see Chapter 9) and credit the miscellaneous receipt account (21R3200).

(2) If the closed account's disbursements are to be increased, charge the unexpired account available for the same general purpose subject to the unexpended balance and one percent limitations (see Chapter 9) and credit the appropriate open account or miscellaneous receipts account if the offset is to another closed account.

(3) If the closed account's disbursement is an uncleared "TBO" transaction, clear the disbursement citing the closed account. Do this even if the disbursement is properly chargeable to another account. Clearing the transaction to an account other than the cited closed account would create a U.S. Treasury adjustment in the departmental system to a closed account. Expenditure transactions citing closed accounts are not authorized. After clearing the transaction, prepare a SF 1081 to correct the error using the procedures in paragraph (1) or (2), whichever applies.

d. Processing appropriation reimbursement collection adjustments for closed accounts. Use a SF 1081 to process adjustment transactions for closed accounts. Report such transactions in expenditure reports for the accounting period when recorded in the base level accounting records. Retain on file an

audit trail of all adjustments processed involving closed accounts. The file should include, at a minimum, all vouchers, correspondence, and supporting documentation related to the transaction. Use the following guidance when correcting errors for appropriation reimbursement:

(1) If the closed account's appropriation reimbursement collections are to be decreased, charge the unexpired direct funds available for the same general purpose subject to the unexpended balance and one percent limitations (see Chapter 9) and credit the appropriate open account or the miscellaneous receipt account (21R3200) if the offset is to another closed account.

(2) If the closed account's appropriation reimbursement collections are to be increased, reduce the appropriation reimbursement collections in the open account erroneously credited or, if the offset is to another closed account, charge the unexpired direct funds available for the same general purpose subject to the unexpended balance and one percent limitations (see Chapter 9) and credit the miscellaneous receipt account.

(3) If the closed account's appropriation reimbursement collection is an uncleared TBO transaction which should have been credited to an open account, clear the collection citing the closed account credited. Do this even if the collection is a proper credit to an open or a different closed account. Clearing the transaction to an account other than the cited closed account would create a U.S. Treasury adjustment in the departmental system to a closed account. Expenditure transactions citing closed accounts are not authorized. After clearing the transaction, prepare a SF 1081 reducing collections to miscellaneous receipts account and crediting the appropriate open account.

(4) If the closed account's appropriation reimbursement collection is an uncleared TBO transaction which should have been credited a different closed account, clear the collection citing the closed account credited. Since the law requires depositing collections to miscellaneous receipts after accounts close, no action is required if the TBO appropriation reimbursement collection is a proper credit to a different closed account.

Figures 13-1 and 13-2. Completion Instructions for SF 1081

Block/Line Title	Description of Entry
Transaction Date	Enter date the SF 1081 is prepared.
Document No.	Assign a locally unique number (for example, 89-01-029; the 89 represents fiscal year 89, 01 represents the first month of 1989, and the 029 represents the 29th SF 1081 prepared for that month).
Charge and credit will be reported on customer agency statement of transactions for accounting period	Enter date that the charge or credit will be reported on the statement of transactions for the appropriate ending accounting period.
Customer Agency Location Code (ALC)	If correcting own DSSN/FSN funds, leave blank. If correcting appropriation/limit of another station's funds, enter the DSSN of the FSN that is being affected by the adjustment.
Customer Agency Voucher No.	If correcting own DSSN/FSN funds, leave blank. If correcting appropriation/limit of another station's funds, enter voucher number assigned in item 5.
Billing Agency Location Code (ALC)	Enter the disbursing station symbol number (DSSN) of the billing office (office making correction).
Billing Agency Voucher No.	Enter the voucher number assigned to this adjustment voucher (assigned by the billing office).
Customer Agency Department, Bureau, Address	If correcting own DSSN/FSN funds, leave blank. If correcting appropriation/limit of another station's fund, enter the complete address of the FAO (FSN) to receive the charge.
Billing Agency Department, Bureau, Address	Enter complete mailing address of the billing office. NOTE: This should be the address of the FAO providing the adjustment.
<i>Customer Agency Summary:</i> Appropriation, Fund, or Receipt Symbol	Enter the accounting classification that is being adjusted/billed to, which will be the new/old appropriation being charged/corrected. If correcting own DSSN/FSN, use this side as the debit side of a "T" account. Item 12 will be used as the credit side of the "T" account.
Amount	Enter the amount that is being adjusted/billed for. If correcting own DSSN/FSN, use this side to record the debit amount of the "T" account. Item 13 will be used as the credit side of the "T" account.
Total	Enter the total of amounts. This total must agree with total for billing agency.
<i>Billing Agency Summary:</i> Appropriation, Fund, or Receipt Symbol	Enter the accounting classification that is being adjusted/billed to, which will be the new/old appropriation being charged/credited/corrected. If correcting own DSSN/FSN, use this side as the credit side of a "T" account. Item 10 will be used as the debit side of the "T" account.
Amount	Enter the amount that is being adjusted/billed for/credited. If correcting own DSSN/FSN, use this side to record the credit amount of the "T" account. Item 11 will be used as the debit side of the "T" account.
Total	Enter the total of amounts. This total must agree with total for customer agency.
Details of charges or reference to attached supporting documents	Describe in detail the reason(s) for the adjustment(s). Include the voucher number, DSSN, and date of voucher being corrected. Provide a note that supporting documents/vouchers are attached.

Figures 13-1 and 13-2. Completion Instructions for SF 1081 (continued)

<i>Billing Agency Contact:</i> Prepared by	The billing agency or office preparing the SF 1081 will enter the name of the person preparing the SF 1081.
Approved by	The billing agency or office preparing the SF 1081 will enter the name of the person approving the SF 1081 correction(s).
Telephone No.	Enter both the DSN and commercial telephone numbers if the SF 1081 will be forwarded to another DSSN/FSN. If own DSSN/FSN, enter the telephone number of the person approving the SF 1081.
Certification of Customer Office	The finance and accounting officer or other authorized/designated person will provide the date of signature and the telephone number, and will sign the SF 1081.

VOUCHER AND SCHEDULE OF WITHDRAWALS AND CREDITS

CHARGE AND CREDIT WILL BE REPORTED ON
CUSTOMER AGENCY STATEMENT OF TRANSAC-
TIONS FOR ACCOUNTING PERIOD

31 January 1989

Transaction Date
6 January 1989

Document No.
89-01-029

CUSTOMER AGENCY		BILLING AGENCY	
Agency Location Code (ALC)	Customer Agency Voucher No.	Agency Location Code (ALC)	Billing Agency Voucher No.
		5056	900349
DEPARTMENT BUREAU ADDRESS		DEPARTMENT Finance & Accounting Office BUREAU A & R Branch ADDRESS Ft. Jackson S.C. 29207-5550	
SUMMARY		SUMMARY	
APPROPRIATION, FUND, OR RECEIPT SYMBOL	AMOUNT	APPROPRIATION, FUND, OR RECEIPT SYMBOL	AMOUNT
2192020 76-8301 P879732.11 2570 W1234512345123 G143 S11074	142.00	2192010 76-8301 P870000.00 26CB W1234512345123 G145 S11074	142.00
(MUST AGREE WITH BILLING AGENCY TOTAL) TOTAL	142.00	(MUST AGREE WITH CUSTOMER AGENCY TOTAL) TOTAL	142.00

Details of charges or reference to attached supporting documents

To correct erroneous accounting classification on voucher 409482, DSSN 5056, dated 16 Dec 88. Received error on Dec's CSCFA-302 report. Research found that voucher 409482 S/B charged to 2192020 instead of 2192010. See attached supporting documents and voucher.

BILLING AGENCY CONTACT:

PREPARED BY L. FISH

APPROVED BY R. BAITS

TELEPHONE NO. ***_****

CERTIFICATION OF CUSTOMER OFFICE

I certify that the items listed herein are correct and proper for payment from and to the appropriation(s) designated.

15 January 1989

(Date)

John Doe, Major, F&AO

(Authorized administrative or certifying officer)

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(Telephone No.)

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Figure 13-1. Sample SF 1081--Voucher and Schedule of Withdrawals and Credits

VOUCHER AND SCHEDULE OF WITHDRAWALS AND CREDITS

CHARGE AND CREDIT WILL BE REPORTED ON
CUSTOMER AGENCY STATEMENT OF TRANSAC-
TIONS FOR ACCOUNTING PERIOD

31 January 1989

Transaction Date
6 January 1989

Document No.
89-01-030

CUSTOMER AGENCY		BILLING AGENCY	
Agency Location Code (ALC)	Customer Agency Voucher No.	Agency Location Code (ALC)	Billing Agency Voucher No.
5053	900349	5056	900349
DEPARTMENT Finance & Accounting Office BUREAU ATTN: AFZI-FA-A ADDRESS Ft. Benjamin Harrison, IN 46249-5000		DEPARTMENT Finance & Accounting Office BUREAU A & R Branch ADDRESS Ft. Jackson S.C. 29207-5550	
SUMMARY		SUMMARY	
APPROPRIATION, FUND, OR RECEIPT SYMBOL	AMOUNT	APPROPRIATION, FUND, OR RECEIPT SYMBOL	AMOUNT
2197025 57-7601 P192210.00 2570 W1234512345124 G144 S12102	155.00	2192020 76-8001 P870000.00 26CB W1234512345124 A567 S11074	155.00
(MUST AGREE WITH BILLING AGENCY TOTAL) TOTAL	155.00	(MUST AGREE WITH CUSTOMER AGENCY TOTAL) TOTAL	155.00

Details of charges or reference to attached supporting documents

Voucher 409485, dated 23 Nov 88, DSSN 5056 was rejected by S11074 on T/L B-4.
Research found that voucher 409485 S/B charged to 2197025 and to S12102. Supporting documents and voucher attached. Change to go out on T/L D-2.

BILLING AGENCY CONTACT:

PREPARED BY L. FISH

APPROVED BY R. BAITS

TELEPHONE NO. ***-****

CERTIFICATION OF CUSTOMER OFFICE

I certify that the items listed herein are correct and proper for payment from and to the appropriation(s) designated.

15 January 1989

(Date)

John Doe, Major, F&AO

(Authorized administrative or certifying officer)

A-**-****, C-**-****,****

(Telephone No.)

Original - Forward To Customer For Payment

Figure 13-2. Sample SF 1081--Voucher and Schedule of Withdrawals and Credits